

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	NASUWT		
Year ended:	31 December 2019		
List no:	167T		
Head or Main Office address:	Hillscourt		
	Rose Hill		
	Rednal		
	Birmingham		
Postcode	B45 8RS		
Website address (if available)	www.nasuwt.org.uk		
Has the address changed during the year to which the return relates?	Yes	No	X ('X' in appropriate box)
General Secretary:	Dr Patrick Roach		
Telephone Number:	0121 453 6150		
Contact name for queries regarding the completion of this return	Mrs Sarah Haarhoff		
Telephone Number:	0121 453 6150		
E-mail:	finance@mail.nasuwt.org.uk		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: eymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	72,118	2,942		519	75,579
Female	198,923	8,128		1,432	208,483
Other					
Total	271,041	11,070		1,951	A 284,062

Number of members at end of year contributing to the General Fund

268,708

Number of members included in totals box 'A' above for whom no home or authorised address is held:

14,481

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Ex-President	Fred Brown	Angela Butler	19 April 2019
President	Dan McCarthy	Dave Kitchen	19 April 2019
Senior Vice President	Dave Kitchen	Michelle Codrington - Rogers	19 April 2019
Junior Vice President	Michelle Codrington - Rogers	Phil Kemp	19 April 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

[illegible]

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this relates

Name of Officer	Position held
Angela Butler	Ex-President
Dave Kitchen	President
Michelle Codrington-Rogers	Senior Vice-President
Phil Kemp	Junior Vice-President
Daniel Russell Walters	National Treasurer
Simon Ackerley	Executive Member
Christopher Allen	Executive Member
Sion Amlyn	Executive Member
Robert Barratt	Executive Member
Raymond Beggs	Executive Member
Richard Bell	Executive Member
Rosemary Carabine	Executive Member
Jacqueline Casson	Executive Member
Michael Corbett	Executive Member
John Crofts	Executive Member
Mark Dickinson	Executive Member
Kathy Duggan	Executive Member
Ruth Duncan	Executive Member
Wendy Exton	Executive Member
Harold Gurden	Executive Member
Alan Hackett	Executive Member
John Hall	Executive Member
Deborah Hayton	Executive Member
Christopher Holland	Executive Member
Adrian Joice	Executive Member
Rachel Knight	Executive Member
Michael Leigh	Executive Member
Daniel Lister	Executive Member
Eamonn McDowell	Executive Member
John McGill	Executive Member
Damien McNulty	Executive Member
Alison Morgan	Executive Member
Mark Morris	Executive Member
Paul Nesbitt	Executive Member
Elaine Paling	Executive Member
Lester Russell	Executive Member
Jane Setchfield	Executive Member
Geoffrey Smith	Executive Member
Sean Taylor	Executive Member
Esther Thirkettle	Executive Member
Anne Thompson	Executive Member
Timothy Toepritz	Executive Member
Nicholas Trier	Executive Member
Gary Upton	Executive Member
Nigel Williams	Executive Member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		29,103,359
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		29,103,359
Investment income (as at page 12)		395,709
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,334,615	
Total of other income (as at page 4)		2,334,615
Total income		31,833,683
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		5,452,575
Administrative expenses (as at page 10)		28,434,117
Federation and other bodies (specify)		
Donation to Central Benevolent Fund		249,351
Other Small affiliations & donations		178,349
Total expenditure Federation and other bodies		427,700
Taxation		
Total expenditure		34,314,392
Interfund Transfers OUT		
Surplus (deficit) for year		-2,480,709
Amount of general fund at beginning of year		17,806,641
Amount of general fund at end of year		15,325,932

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	490,772
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
			445,323
Communications			
	490,772		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Salary Costs	4,447,811
		Insurance	68,669
carried forward	490,772	Total (should agree with figure in General Fund)	5,452,575

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Sunderland Reserve Fund	£	£
Income			
	From members		1,311,934
	Investment income (as at page 12)		751,499
	Other income (specify)		
	Gains on Investment		2,310,217
	Total other income as specified		2,310,217
	Total Income		4,373,650
	Interfund Transfers IN		
Expenditure			
	Benefits to members		1,658,765
	Administrative expenses and other expenditure (as at page 10)		333,182
	Total Expenditure		1,991,947
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		2,381,703
	Amount of fund at beginning of year		18,306,912
	Amount of fund at the end of year (as Balance Sheet)		20,688,615
	Number of members contributing at end of year		268,708

Fund 3		Fund Account	
Name:	Central Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		57,483
	Other income (specify)		
	Donation from Head Office Income and Services		415,953
	Gains on Investment		110,982
	Other income		3,003
	Total other income as specified		529,938
	Total Income		587,421
	Interfund Transfers IN		
Expenditure			
	Benefits to members		266,954
	Administrative expenses and other expenditure (as at page 10)		285,707
	Total Expenditure		552,661
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		34,760
	Amount of fund at beginning of year		2,212,149
	Amount of fund at the end of year (as Balance Sheet)		2,246,909
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

Fund 7		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1 To be completed by trade unions which maintain their own political fund			
Income	Members contributions and levies		152,759
	Investment income (as at page 12)		
Other income (specify)			
Total other income as specified			
Total income			152,759
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)			
Expenditure B (as at page ii)			
Expenditure C (as at page iii)			
Expenditure D (as at page iv)			
Expenditure E (as at page v)			44,932
Expenditure F (as at page vi)			
Non-political expenditure (as at page vii)			145,927
Total expenditure			190,859
Surplus (deficit) for year			-38,100
Amount of political fund at beginning of year			385,240
Amount of political fund at the end of year (as <u>Balance Sheet</u>)			347,140
Number of members at end of year contributing to the political fund			197,213
Number of members at end of the year not contributing to the political fund			86,849
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund			16
Political fund account 2 To be completed by trade unions which act as components of a central trade union			
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
Total other income as specified			
Total income			
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of year			
Amount remitted to central political			
Amount held on behalf of central political fund at end of year			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Conservative Party Meetings	16,612
Labour Party Meetings	13,331
Labour Party Hotels	1,600
Liberal Democrat Meetings	400
Other Parties	12,989
Total	44,932

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one		£
Elections		143,777
Audit Fees		2,125
Other		25

Total expenditure 145,927

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures 145,927

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

			£
Administrative Expenses			
Remuneration and expenses of staff			11,417,018
Salaries and Wages included in above	7,366,854		
Auditors' fees			79,111
Legal and Professional fees			903,061
Occupancy costs			1,879,482
Stationery, printing, postage, telephone, etc.			3,591,613
Expenses of Executive Committee (Head Office)			318,891
Expenses of conferences			1,648,815
Other administrative expenses (specify)			
Meeting costs			2,178,499
Recruitment costs			610,069
Branch Officer expenses			417,707
Conference Centre cost of sales			155,749
Investment costs and fees			10,148
Other costs			-535
Adminstration costs for CBF			181,891
Other Outgoings			
Depreciation			717,194
Taxation			228,446
Sponsorship			272,885
Donations			37,438
Management Fee			8,246
Profit on asset disposal			1,273
Pension Finance Charge			512,000
Loss on Investment			30,000
Pension revaluation			3,756,000
Other outgoings for CBF			98,005
Outgoings on land and buildings (specify)			
Other outgoings (specify)			
tretert			
Total			29,053,006
Charged to:			
General Fund (Page 3)			28,434,117
Sunderland Reserve Fund			333,182
Central Benevolent Fund			285,707
Total			29,053,006

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of Officials' salaries and benefits

							Total
							£
General Secretary							
	Gross salary						108,680.47
	Employers NI						13,814.25
	Payment into Defined Benefits Pension Scheme						25,152.16
	Benefits - Union Car						6,225.79
Total General Secretary							153,872.67
		Union Car Benefit	Taxable Mileage	Taxable Travel	Telephone & Broadband	Other Taxable	Taxable Benefits
Presidents							£
PP	Butler A	-	1,650.60	100.00	-	-	1,750.60
P	Kitchen D F	6,377.44	716.86	2,693.94	-	5.00	9,793.24
SVP	Codrington-Rogers M	-	1,394.60	72.06	-	423.60	1,890.26
JVP	Kemp P B	1,291.30	1,582.22	48.64	-	34.40	2,956.56
Executive							
	Ackerley S A	-	-	-	-	-	-
	Allen C A	-	1,875.00	439.65	-	13.20	2,327.85
	Amlyn S	-	1,500.00	200.30	-	-	1,700.30
	Barratt R	-	2,080.00	264.03	-	-	2,344.03
	Beggs R	-	-	-	-	-	-
	Bell R J	-	375.00	389.25	-	-	764.25
	Brown A F	-	-	17.00	-	-	17.00
	Butler N	-	358.61	-	-	-	358.61
	Carabine R	4,988.64	146.59	-	-	-	5,135.23
	Casson J M	-	750.00	148.00	-	-	898.00
	Corbett M	5,287.60	236.31	98.28	-	-	5,622.19
	Crofts J	-	-	-	-	-	-
	Dickinson M D	-	1,875.00	610.16	-	6.25	2,491.41
	Dowdall S F	-	375.00	80.00	150.00	-	605.00
	Duggan K	4,803.96	64.16	9.71	-	-	4,877.83
	Duncan R M	-	1,875.00	85.00	-	113.33	2,073.33
	Exton W P	8,167.91	696.54	2.00	176.97	-	9,043.42
	Gurden H P	7,671.48	96.69	-	-	-	7,768.17
	Hackett A G	-	1,500.00	-	-	83.73	1,583.73
	Hall J K	6,076.53	420.14	-	221.40	-	6,718.07
	Hayton D A	-	750.00	-	-	-	750.00
	Head C	1,438.76	1,505.72	16.07	-	-	2,960.55
	Holland C	-	1,500.00	-	-	8.60	1,508.60
	Joice A	-	-	-	-	-	-
	Knight R	1,588.68	1,154.52	104.59	-	-	2,847.79
	Leigh M P	6,852.96	308.39	-	-	-	7,161.35
	Lister D	-	1,125.00	100.00	184.80	-	1,409.80
	McDowell E F	-	-	34.45	-	-	34.45
	McGill J	-	375.00	89.25	-	9.90	474.15
	McNulty D	-	-	-	-	-	-
	Morgan A	-	-	3.80	-	-	3.80
	Morris M	6,263.48	722.04	-	-	-	6,985.52
	Nesbitt P	-	-	-	-	-	-
	Paling E	-	-	-	-	-	-
	Parlour S	-	375.00	4.45	-	-	379.45
	Russell L W	-	2,250.00	100.00	-	-	2,350.00
	Setchfield J	-	-	229.48	-	-	229.48
	Smith G	-	1,500.00	106.80	124.02	-	1,730.82
	Surrey C	7,568.68	457.62	-	-	-	8,026.30
	Taylor S A	-	1,770.20	802.27	-	-	2,572.47
	Thirkettle E M	-	1,125.00	-	-	-	1,125.00
	Thompson A	-	375.00	-	-	-	375.00
	Toepritz T P	-	750.00	-	-	-	750.00
	Trier N M	-	2,256.00	63.84	50.60	2.70	2,373.14
	Upton G E	-	1,125.00	85.00	-	-	1,210.00
	Walters R D	-	1,947.50	904.99	-	-	2,852.49
	Williams N D	-	1,500.00	-	31.00	-	1,531.00
Total Presidents and Executive							120,360.24

Analysis of investment income

(see notes 47 and 48)

[illegible]

31 December 2019

31 December 2019

31 December 2019

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year	23,593,455	3,544,561	5,680,444	392,011		33,210,471
Additions			58,560	85,266		143,826
Disposals			-130,609	-42,140		-172,749
Revaluation/Transfers	-2,218,872	2,042,349	49,963			-126,560
At end of year	21,374,583	5,586,910	5,658,358	435,137		33,054,988
Accumulated Depreciation						
At start of year	8,392,630	1,060,792	5,325,414	155,757		14,934,593
Charges for year	399,324	118,349	156,507	40,661		714,841
Disposals			-125,497	-33,489		-158,986
Revaluation/Transfers	-11,019		11,019			
At end of year	8,780,935	1,179,141	5,367,443	162,929		15,490,448
Net book value at end of year	12,593,648	4,407,769	290,915	272,208		17,564,540
Net book value at end of previous year	15,200,825	2,483,769	355,030	236,254		18,275,878

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	21,005,021	
	Government Securities (Gilts)	911,192	
	Other quoted securities (to be specified)	460,879	
	Total quoted (as Balance Sheet)	22,377,092	
	Market Value of Quoted Investment		
Unquoted	Equities	20,000	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies	526,691	
	Other unquoted investments (to be specified)		
	Investment Property	12,560,000	
	Total unquoted (as Balance Sheet)	13,106,691	
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

☒

No

☐

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Glass Estates Ltd	06101245
NASUWT Buildings Ltd	07341420

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

☐

No

☒

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	30,415,293	152,759	30,568,052
From Investments	1,204,691		1,204,691
Other Income (including increases by revaluation of assets)	5,174,770		5,174,770
Total Income	36,794,754	152,759	36,947,513
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	36,859,000	190,859	37,049,859
Funds at beginning of year (including reserves)	38,325,702	385,240	38,710,942
Funds at end of year (including reserves)	38,261,456	347,140	38,608,596
Assets			
	Fixed Assets		17,564,540
	Investment Assets		35,483,783
	Other Assets		4,240,265
	Total Assets		57,288,588
Liabilities	Total Liabilities		18,679,992
Net Assets (Total Assets less Total Liabilities)			38,608,596

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<div style="border: 1px solid black; padding: 2px 10px;">Yes</div>
If Yes How many ballots were held: <div style="border: 1px solid black; padding: 2px 20px; display: inline-block;">96</div>		
For each ballot held please complete the information below:		
<div> <div>Ballot 1</div> <div> Number of individual who were entitled to vote in the ballot <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px;"></div> </div> <div> Number of votes cast in the ballot <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px;"></div> </div> <div> Number of Individuals answering "Yes" to the question <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">1</div> </div> <div> Number of individuals answering "No" to the question <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">2</div> </div> <div> Number of invalid or otherwise spoiled voting papers returned <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">3</div> </div> <div style="text-align: right; margin-top: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;"> If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> </div>		
<div> <div>Ballot 2</div> <div> Number of individual who were entitled to vote in the ballot <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px;"></div> </div> <div> Number of votes cast in the ballot <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px;"></div> </div> <div> Number of Individuals answering "Yes" to the question <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">1</div> </div> <div> Number of individuals answering "No" to the question <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">2</div> </div> <div> Number of invalid or otherwise spoiled voting papers returned <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">3</div> </div> <div style="text-align: right; margin-top: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;"> If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> </div>		
<div> <div>Ballot 3</div> <div> Number of individual who were entitled to vote in the ballot <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px;"></div> </div> <div> Number of votes cast in the ballot <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px;"></div> </div> <div> Number of Individuals answering "Yes" to the question <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">1</div> </div> <div> Number of individuals answering "No" to the question <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">2</div> </div> <div> Number of invalid or otherwise spoiled voting papers returned <div style="border: 1px solid black; width: 80px; height: 20px; margin-left: 10px; text-align: right;">3</div> </div> <div style="text-align: right; margin-top: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;"> If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot <div style="border: 1px solid black; width: 60px; height: 20px; margin-left: 10px;"></div> </div> </div>		

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

Yes

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Information on Industrial Action Ballots

Name of Organisation:		NASUWT			Reporting Period	1/1/19 - 31/12/19		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>0</u>				
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot?	Does 226(2B) of the 1992 Act apply to this ballot?	If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot
1	65	40	39	1	0	Yes	Yes	Yes
2	14	9	7	2	0	Yes	Yes	Yes
3	26	20	20	0	0	Yes	Yes	Yes
4	494	302	284	15	3	Yes	Yes	No
5	44	40	39	1	0	Yes	Yes	Yes
6	15	13	13	0	0	Yes	Yes	Yes
7	60	29	27	2	0	No	Yes	Yes
8	24	15	12	3	0	Yes	Yes	Yes
9	27	0	0	0	0	No	Yes	No
10	19	13	13	0	0	Yes	Yes	Yes
11	56	41	35	6	0	Yes	Yes	Yes
12	10	7	6	1	0	Yes	Yes	Yes
13	24	11	10	1	0	No	Yes	Yes
14	18	14	14	0	0	Yes	Yes	Yes

15	20	15	10	4	1	Yes	Yes	Yes
16	12	3	3	0	0	No	Yes	No
17	14	8	8	0	0	Yes	Yes	Yes
18	4	4	4	0	0	Yes	Yes	Yes
19	21	11	9	1	1	Yes	Yes	Yes
20	50	39	39	0	0	Yes	Yes	Yes
21	34	17	13	4	0	Yes	Yes	Yes
22	12	7	7	0	0	Yes	Yes	Yes
23	15	10	7	3	0	Yes	Yes	Yes
24	24	15	15	0	0	Yes	Yes	Yes
25	10	2	1	1	0	No	Yes	No
26	2	1	0	1	0	Yes	Yes	No
27	24	10	9	1	0	No	Yes	No
28	2	1	1	0	0	Yes	Yes	Yes
29	24	9	7	2	0	No	Yes	No
30	28	12	8	4	0	No	Yes	No
31	25	19	17	1	1	Yes	Yes	Yes
32	54	37	34	3	0	Yes	Yes	Yes
33	26	18	18	0	0	Yes	Yes	Yes
34	66	44	40	4	0	Yes	Yes	Yes
35	55	29	28	1	0	Yes	Yes	Yes
36	16	9	7	2	0	Yes	Yes	Yes
37	14	7	6	1	0	Yes	Yes	Yes
38	42	29	29	0	0	Yes	Yes	Yes
39	14	12	12	0	0	Yes	Yes	Yes
40	26	21	21	0	0	Yes	Yes	Yes
41	4	4	4	0	0	Yes	Yes	Yes
42	14	8	5	3	0	Yes	Yes	Yes
43	4	0	0	0	0	No	Yes	No
44	5	4	4	0	0	Yes	Yes	Yes
45	4	2	2	0	0	Yes	Yes	Yes
46	16	8	7	1	0	Yes	Yes	Yes
47	50	34	27	7	0	Yes	Yes	Yes

48	22	13	10	3	0	Yes	Yes	Yes
49	14	12	9	3	0	Yes	Yes	Yes
50	24	21	20	1	0	Yes	Yes	Yes
51	7	4	4	0	0	Yes	Yes	Yes
52	37	32	26	6	0	Yes	Yes	Yes
53	73	40	39	0	1	Yes	Yes	Yes
54	18	6	5	1	0	No	Yes	No
55	15	10	8	2	0	Yes	Yes	Yes
56	38	27	21	6	0	Yes	Yes	Yes
57	35	0	0	0	0	No	Yes	No
58	35	29	27	2	0	Yes	Yes	Yes
59	48	44	44	0	0	Yes	Yes	Yes
60	22	13	12	1	0	Yes	Yes	Yes
61	25	17	17	0	0	Yes	Yes	Yes
62	31	24	24	0	0	Yes	Yes	Yes
63	48	18	13	5	0	No	Yes	No
64	6	4	4	0	0	Yes	Yes	Yes
65	19	13	13	0	0	Yes	Yes	Yes
66	8	6	6	0	0	Yes	Yes	Yes
67	18	3	3	0	0	No	Yes	No
68	50	34	30	4	0	Yes	Yes	Yes
69	27	24	18	5	1	Yes	Yes	Yes
70	25	0	0	0	0	No	Yes	Yes
71	25	19	19	0	0	Yes	Yes	Yes
72	22	11	4	7	0	Yes	Yes	No
73	48	0	0	0	0	No	Yes	No
74	0	0	0	0	0	Yes	Yes	No
75	50	0	0	0	0	No	Yes	No
76	63	26	24	2	0	No	Yes	No
77	16	16	16	0	0	Yes	Yes	Yes
78	16	9	8	1	0	Yes	Yes	Yes
79	16	5	5	0	0	No	Yes	No
80	14	0	0	0	0	No	Yes	No

81	15	11	10	1	0	Yes	Yes	No
82	9	9	9	0	0	Yes	Yes	Yes
83	26	25	24	1	0	Yes	Yes	Yes
84	55	20	19	1	0	No	Yes	No
85	32	29	27	2	0	Yes	Yes	Yes
86	28	15	14	1	0	Yes	Yes	Yes
87	23	15	13	2	0	Yes	Yes	Yes
88	44	36	36	0	0	Yes	Yes	Yes
89	43	36	32	4	0	Yes	Yes	Yes
90	16	0	0	0	0	No	Yes	Yes
91	54	31	24	7	0	Yes	Yes	Yes
92	21	12	11	1	0	Yes	Yes	Yes
93	10	7	5	2	0	Yes	Yes	Yes
94	40	15	11	3	1	No	Yes	No
95	7	3	3	0	0	No	Yes	Yes
96	27	16	16	0	0	Yes	Yes	Yes

Information on Industrial Action

Name of Organisation:		NASUWT		Reporting Period	1/1/19 - 31/12/19
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
1	A	01/01/2019 to 18/04/2019		Action Short of Strike Action	<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>G: Machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such</p>
2	A	16/01/2019	1	Strike Action	
3	A	17/01/2019	1	Strike Action	
4	A	22/01/2019	1	Strike Action	
5	A	06/02/2019	1	Strike Action	
6	A	13/02/2019	1	Strike Action	
7	A	14/02/2019	1	Strike Action	
8	A	12/02/2019	1	Strike Action	
9	A	26/02/2019	1	Strike Action	
10	A	27/02/2019	1	Strike Action	
11	A	28/02/2019	1	Strike Action	
12	A	05/03/2019	1	Strike Action	
13	A	06/03/2019	1	Strike Action	
14	A	07/03/2019	1	Strike Action	
15	A	07/02/2019	1	Strike Action	
16	A	12/03/2019	1	Strike Action	
17	A	13/03/2019	1	Strike Action	
18	A	01/01/2019 to 31/12/2019		Action Short of Strike Action	
19	A	02/04/2019	1	Strike Action	
20	A	03/04/2019	1	Strike Action	

21	A	04/04/2019	1	Strike Action
22	B	04/06/2019	1	Strike Action
23	B	05/06/2019	1	Strike Action
24	B	06/06/2019	1	Strike Action
25	B	03/07/2019	1	Strike Action

negotiation or consultation or in the carrying out of such procedures

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

A copy of the appropriate section of the financial statements are attached

NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

24. RELATED PARTY TRANSACTIONS

Key Management Personnel

Key management personnel are considered to be the National Executive of the NASUWT.

Total remuneration and benefits for their services to the NASUWT during the year were £289,295 (2018: £284,592)

25. FINANCIAL INSTRUMENTS

	2019 £	2018 £
Financial assets		
Financial assets measured at fair value	21,790,972	19,586,842
Financial assets that are debt instruments measured at amortised cost	1,731,048	2,185,932
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(1,490,373)</u>	<u>(1,550,930)</u>

Financial assets measured at fair value through income and expenditure comprises investments in listed securities.

Financial assets measured at amortised cost comprise cash at bank, trade debtors and accrued income.

Financial liabilities measured at amortised cost comprise trade creditors, accruals and other creditors.

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

	2019 £	2018 £
Financial assets		
Total investment income for financial assets measured at fair value through income and expenditure	677,966	721,146
Net gains/(losses) on financial assets measured at fair value through income and expenditure	2,310,217	(1,550,113)
Total interest income for financial assets measured at amortised cost through income and expenditure	<u>55,223</u>	<u>39,283</u>

NASUWT – *The Teachers' Union*
POLITICAL FUND - NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

5. FINANCIAL INSTRUMENTS

	2019	2018
	£	£
Financial assets		
Financial assets that are debt instruments measured at amortised cost	351,340	374,847
Financial liabilities		
Financial liabilities measured at amortised cost	4,200	2,675

Financial assets measured at amortised cost comprises of cash at bank.

Financial liabilities measured at amortised cost comprise of accruals.

NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

5. FINANCIAL INSTRUMENTS

	2019	2018
	£	£
Financial assets		
Financial assets measured at fair value	1,132,811	836,837
Financial assets that are debt instruments measured at amortised cost	666,455	826,948
	<hr/>	<hr/>
	2019	2018
	£	£
Financial Liabilities		
Financial liabilities measured at amortised cost	12,357	(9,641)
	<hr/>	<hr/>

Financial assets measured at fair value through income and expenditure comprises investments in listed securities.

Financial assets measured at amortised cost comprise cash at bank, benevolent loans and sundry debtors.

Financial liabilities measured at amortised cost comprise sundry creditors.

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

	2019	2018
	£	£
Financial assets		
Total investment income for financial assets measured at fair value through income and expenditure	37,163	33,243
Net gains/(losses) on financial assets measured at fair value through income and expenditure	110,982	(80,375)
Total interest income for financial assets measured at amortised cost through income and expenditure	2,320	2,270
	<hr/>	<hr/>

NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ENTITY INFORMATION

The NASUWT is a teachers' union which represents teachers in England, Northern Ireland, Scotland and Wales.

The address and principal place of business is Hillscourt, Rose Hill, Rednal, Birmingham, B45 8RS.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102').

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

b. Basis of Consolidation

The financial statements consolidate the accounts of NASUWT (the "Entity") and its subsidiary undertakings ("subsidiaries") as detailed in note 17.

The Entity financial statements include the assets, liabilities and results of the NASUWT Head Office, Local Associations and Federations, Sunderland Reserve Fund and The Conference Centre.

The funds which make up the NASUWT are as follows:

- General Fund – comprising of:
 - Head Office - funds all of the staff and facilities to enable provision of services to members.
 - Local Associations and Federations - funds local activity on a imprest funding basis.
- Conference Centre - primarily provides facilities for members, and the Union generally, as well as an income stream from third party hire.
- Sunderland Reserve fund - funds members' action costs and undertakes legal casework for the protection of members.

The Group financial statements include the Entity and its subsidiaries, NASUWT Buildings Limited and Glass Estates Limited. In the revenue accounts these are included in the General Fund.

c. Going Concern

National Executive have reviewed the performance of the Union and their expectations for 2020 onwards and believe the Union will continue to operate as a going concern for the foreseeable future.

Regarding the subsidiary of the Union, NASUWT Buildings, and its subsidiary, Glass Estates Limited, the directors of these companies have reviewed the performance of the trading company, Glass Estates Limited, and their expectations for 2020 and believe that the companies will continue to generate positive cashflow on their own account for the foreseeable future.

The National Executive of the Union have no reason to believe that a material uncertainty exists that may cast significant doubt about the ability of NASUWT Buildings Limited and Glass Estates Limited to continue as a going concern or its ability to continue with the current funding arrangements.

GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

d. Subscriptions and Other Income

Subscriptions are accounted for under the accruals concept, except that arrears of subscriptions, which are not considered to be material in amount, are not included until received.

Commissions, dividend and miscellaneous income is recognised at the point when there is an unequivocal right to the income.

e. Depreciation

No depreciation is provided in respect of freehold land. The other fixed assets are depreciated over their estimated useful lives by equal annual instalments based on cost, at the following rates:

Freehold buildings and leasehold property	2%
Furniture and equipment	20%
Motor vehicles	20%
Contract purchase motor vehicles	Net cost over contract period
Computer equipment.....	20-25%

Conference Centre refurbishments are included within land and buildings. These are depreciated over 5 years which is their estimated lifespan.

f. Stocks

Stocks comprise consumable stores and items purchased for resale and are valued at the lower of cost and net realisable value.

g. Investment properties

Certain of the properties owned by NASUWT and its subsidiaries are held for long-term investment and rented to third parties.

Investment properties are initially recognised at cost which includes purchase cost and any directly attributable expenditure.

Investment properties whose fair value can be measured reliably are measured at fair value. The surplus or deficit on revaluation is recognised in the income statement.

h. Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Fixed Asset Investments

Gains and losses representing the movement in market values during the period are credited or charged to the income statement in the period of gain or loss.

There are no complex financial instruments.

GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Revaluation of Investment properties

The NASUWT carries its investment property at market value, with changes in market value being recognised in the Revenue Account. The National Executive uses a professional valuation to determine the current market value of the property at regular intervals as deemed appropriate. In intervening years the National Executive review market information and update the valuation based on their estimate of market movement since the previous professional valuation.

Legal Provision

The legal provision represents the liability for future costs of legal cases at the year end. The first element of the provision estimates costs incurred after a case is closed using historic cost data split by legal case category. The second element of the provision uses historic cost data split by legal case category to apply an average cost to open cases at year end. Finally, where there are clearly exceptional cases either in the historic cost data or in the open cases these are extracted and specific provisions estimated where applicable.

Defined Benefit Pension scheme liability

The cost of defined benefit pension plans are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country.

Further details are given in note 24.

Defined Benefit Pension Scheme – Guaranteed Minimum Pension Equalisation (GMP)

Following a court judgement in October 2018 involving The Lloyds Bank Pension Schemes the NASUWT has an additional liability with regard to its own defined benefit pension scheme relating to GMP. The judgment confirms that members' benefits do need to be equalised for the effects of unequal GMPs and provided some clarity regarding the methodology that may be used. The judgement only impacts on benefits earned between 17 May 1990 and 5 April 2017. Full details of the ruling can be found at the following link <https://www.11kbw.com/wp-content/uploads/Lloyds-judgment-Oct18.pdf> . This ruling is still open to appeal.

The judgement laid down various methodologies for the basis of the calculation of the liability. The NASUWT have used option C2 as the most appropriate but whichever is used there are a large number of assumptions required to derive the estimate and as a result there is inherent uncertainty in the calculated figure. Ultimately, the true cost of the GMP equalisation uplifts will not be known until the detailed member by member calculations have been performed.

The liability estimated using the above methodology is estimated by the actuary, KPMG LLP, at 0.13% of the scheme liabilities which amounted to £102,000 (£89,000 in 2018). Each scheme will have a widely differing profile of members, benefits and assumptions therefore it is difficult to compare liabilities from scheme to scheme.

As this is a very subjective estimate at this point in time it is sensible to consider sensitivities if the final liability was found to be different to that above. Common estimates have put the liability as between 1% and 3%. The effect on NASUWT if this were to be the case would be liabilities between approximately £800,000 and £2,400,000.

NASUWT – The Teachers' Union
POLITICAL FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ENTITY INFORMATION

The NASUWT Political Fund is a political fund of the Trade Union set aside to meet those objectives to which Section 3 of the Trade Union Act 1913 applies.

The address and principal place of business is Hillscourt, Rose Hill, Rednal, Birmingham, B45 8RS.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102').

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

b. Subscriptions

Income and expenditure is accounted for under the accruals concept, except that arrears of subscriptions, which are not considered to be material in amount, are not included until received.

c. Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

There are no significant judgements and estimates made by management in the preparation of the financial statements.

NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. CHARITY INFORMATION

The Central Benevolent Fund (the charity) is set aside for general benevolent purposes of the NASUWT in alleviating hardship to members. The fund is managed as a separate entity from the NASUWT.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The accounts (financial statements) have been prepared under the historical cost convention, with the exception of investments which are stated at market valuation. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Central Benevolent Fund constitutes a public benefit entity as defined by FRS 102. The Trustees have given due consideration to the Charity's Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The trustees consider that there are no material uncertainties about the Central Benevolent Fund's ability to continue as a going concern.

b. Funds structure

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objects of the charity and that have not been designated for specific purposes.

c. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of the donation.

d. Resources expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and of grants including support costs.

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the obligation.

Resources expended include irrecoverable VAT.

e. Financial instruments

Fixed asset Investments

Investments are stated at market value.

Gains and losses representing the movement in market values during the period are credited or charged to the SOFA in the period of gain or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

e. Financial instruments (continued)

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

f. Donated services

Donated services are included for staff costs and premises costs at the value the charity would have paid for them in the open market.

g. Benevolent loans

Benevolent loans are considered to meet the criteria of concessionary loans under FRS 102. They are recorded in the financial statements at face value.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made may include:

Revaluation of Investment properties

The charity carries its investment property at fair value, with changes in fair value being recognised in the Statement of Financial Activities. The charity has used a professional valuation in 2019 by Kenington's Chartered Surveyors, RICS registered valuers, to determine the current market value of the property.

Donated services from NASUWT

The charity receives donated services which are analysed in note 4. The staff costs are calculated based on the percentage of each staff members' time spent on providing administration services to the charity. Premises costs are calculated by apportioning the total property costs over the proportion of staff costs donated.

Accounting policies



(see notes 84 and 85)

A copy of the appropriate section of the financial statements are attached

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Patrick Roach	Name:	Daniel Russell Walters
Date:	22 May 2020	Date:	22nd May 2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NASUWT – *The Teachers' Union*

Opinion

We have audited the financial statements of NASUWT for the year ended 31 December 2019 which comprise "General Fund Revenue Account incorporating the subsidiaries" the "Conference Centre Trading, Profit and Loss Account", the "Sunderland Reserve Fund Revenue Account", the "Group and Entity Statement of Comprehensive Income", the "General and Sunderland Reserve Fund Consolidated Balance Sheet", the "General and Sunderland Reserve Fund Entity Balance Sheet", the "General and Sunderland Reserve Fund Entity Balance Sheet", the "General and Sunderland Reserve Fund consolidated Cashflow Statement", the "General and Sunderland Reserve Fund Statement of Changes in Equity" and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and Union's affairs as at 31 December 2019 and of its transactions for the year then ended; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

Other information

The officers are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of officers

As explained more fully in the statement of officers' responsibility set out on page 24, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Auditor's report (continued)

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Signature(s) of auditor or auditors:

Crowe U.K. LLP

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Name(s):

Crowe U.K. LLP

--

Profession(s) or Calling(s):

Registered Auditors

--

Address(es):

Black Country House

--

Rounds Green Road

--

Oldbury

--

West Midlands

--

Postcode

B69 2DG

--

Date

28/5/2020

--

Contact name for inquiries and
telephone number:

Dave Darlaston, Partner
0121 543 1900

--

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes /No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	Crowe UK LLP
Name	Crowe UK LLP
Address	Black Country House Rounds Green Road Oldbury B69 2DG
Date	28/5/2020
Contact name and telephone number	Dave Darlaston, Partner 0121 543 1900

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

--	--

Signature	
Name	
Office held	
Date	